COMMERCIAL APPRAISER

Spec No. 2148

BASIC FUNCTION

Performs the full scope of professional appraisal work in the appraisal of commercial and industrial real property, including residential, multifamily, mixed use, and all other property types within commercially zoned areas, using professional mass appraisal methods and guidelines to ensure uniformity and fairness of assessments for property tax purposes for the County Assessor's office.

STATEMENT OF ESSENTIAL JOB DUTIES

- 1. Inspects, defines, and appraises all commercial real property (land and improvements) to determine assessed value.
- 2. Performs site inspections of subject properties and comparable sales in the field. Coordinates with other jurisdictions to update property records.
- 3. Analyzes, selects, and applies applicable appraisal methods and techniques to determine values of all property types including commercial/industrial values. Mass appraises commercial property neighborhoods and all property types within them.
- 4. Benchmark assigned work areas to establish land values; research and analyze sales to determine assessed value categorized by property type; including commercial properties as well as all property types in commercially zoned areas.
- 5. Applies as appropriate all three appraisal methods of valuation- sales, income, and cost. Researches extensively the market and analyzes sales to determine assessed value using the sales comparison approach; Researches market based financial information to arrive at assessment using the income approach; Researches market based construction and depreciation data to determine value using the cost approach.
- Develops, tests, and models mass appraisal for all property types, including complex properties. Produces, analyzes, and presents mass appraisal reports consistent with USPAP. Checks for uniformity, assessment level, calibration, and equalization consistent with DOR and IAAO performance standards.
- 7. Prepares appeal responses and makes decisions as to the validity of assessments and whether valuations should be amended, stipulated, or defended. Reviews appraisals prepared in house and works collegially with other commercial appraisal staff, consulting with fellow appraisers to correct deficiencies and improve quality of reports.
- 8. Represents and defend appraisals at assessment appeal hearings of the Board of Equalization and the State Board of Tax Appeals on behalf of the Assessor; as required, provides testimony in court and legal proceedings related to commercial/industrial assessments. As needed coordinates and consults with assigned prosecuting attorney in preparation for formal appeals and hearing strategy.

COMMERCIAL APPRAISER

Spec No. 2148

STATEMENT OF ESSENTIAL JOB DUTIES (Continued)

- 9. Explains and provides detailed commercial/industrial assessment information to property owners, agents and general public. Reviews appraisal reports, income, rent rolls, cost, sales and feasibility data presented by property owners, agents, tax representatives, attorneys, and other appraisers in rebuttal of County appraisals.
- 10. Researches, maintains and applies current knowledge of all WAC's and RCW's, Department of Revenue advisories, market trends, legal trends, USPAP regulations and IAAO standards.
- 11. Identifies areas in commercial appraisal process needing special attention and recommends solutions. Consults with staff and supervisor as needed regarding mutual appraisal and workflow issues.
- 12. Trains residential and apprentice commercial staff.

STATEMENT OF OTHER JOB DUTIES

13. Performs related duties as assigned.

MINIMUM QUALIFICATIONS

A Bachelor's degree in any field which includes coursework that is appropriate for the position; AND four (4) years of appraisal experience; OR any equivalent combination of training and/or experience which provides the required knowledge and abilities.

PREFERRED QUALIFICATIONS

Previous appraisal experience working for a governmental agency responsible for ad valorem tax assessments is preferred.

SPECIAL REQUIREMENTS

A valid Washington State Driver's License and proof of Insurance coverage, including business use coverage is required for employment. Must have a suitable vehicle for reimbursable use on county business.

Must have successful completion/passing of the following at position appointment; OR, completion/passing of the following within 12 months of hire date:

- 1) International Association of Assessing Officers (IAAO) Course 101- Fundamentals of Real Property Appraisal, OR equivalent.
- 2) IAAO Course 102 Income Approach to Value, OR equivalent.
- 3) IAAO Course 300 Fundamentals of Mass Appraisal, OR equivalent.

COMMERCIAL APPRAISER

Spec No. 2148

<u>SPECIAL REQUIREMENTS</u> (Continued)

- 4) State of Washington Accreditation as a Real Property Appraiser and/or Certification as a Licensed Real Estate Appraiser
- 5) Successful completion of USPAP (Uniform Standards of Professional Appraisal Practices) Basic (15 hr) course.

Additional requirement: biennial completion of fifteen (15) hours of State Department of Revenue approved continuing education to meet State of Washington accreditation requirements.

KNOWLEDGE AND ABILITIES

Knowledge of:

- property legal descriptions and instruments of ownership
- building construction practices and building and land values
- laws and regulations relating to the assessment of commercial properties
- zoning, perspective zoning, land use planning requirements for development, building costs, depreciation, and possible uses of property
- valuation theory and practice including all methods of valuation and valuation of complex property types
- building materials, equipment, fixtures, workmanship and general construction quality as applied to all classes of building
- interjurisdictional departments, rules, permitting, procedures, and information sources
- property valuation theory and practice, DOR, IAAO and USPAP standards for mass appraisal
- intermediate to advanced skills in personal computer processing and terminology
- intermediate to advanced skills in personal computer based spreadsheets
- working knowledge of statistics
- methods and techniques applicable to mass appraisal and statistical updates
- state laws, rules and codes pertaining to assessment appraisals and mass appraisal
- office practices and procedures

Ability to:

- meet deadlines and work independently with minimal supervision
- obtain and analyze facts essential to determining the value of property and to prepare accurate detailed, narrative appraisal reports
- apply principles of logical thinking to define problems, collect data, establish facts, and draw conclusions
- communicate effectively both orally and in writing; follow written and oral instruction
- serve public and private entities in a professional, polite and courteous manner; includes frequent contact with attorneys and property tax representatives

COMMERCIAL APPRAISER

Spec No. 2148

KNOWLEDGE AND ABILITIES (Continued)

- read and understand building construction plans, specifications, photographs, and blueprints;
- establish and maintain effective working relationships with superiors, various public and private officials, and the general public
- gather, correlate and justify use of best appraising methods and techniques for each property; analyze and solve problems associated with appraisal of complex commercial properties and all other property types
- represent the Assessor at hearings requiring procedural knowledge and analytical ability
- train employees in the technical and complex aspects of appraising
- perform appraisals of a complex nature
- understand and interpret financial records and instruments
- proficiently utilize personal computers and software
- proficiently utilize computer aided mass appraisal system and assessment administration system

PHYSICAL EFFORT

Employee must have mobility to climb under and over building structures.

SUPERVISION

Work involves making more complex and difficult commercial/industrial appraisals. The work is performed under the limited supervision of the Commercial Division Manager. Work requires considerable independent judgment and is reviewed through meetings and periodic status reports and by evaluation of results obtained.

WORKING CONDITIONS

The majority of the work is performed in the usual office environment. The remainder of the work is performed indoors and outdoors at sites throughout the county. There is possible exposure to hazardous areas at industrial and new construction sites.

Snohomish County is an Equal Employment Opportunity (EEO) employer. Accommodations for individuals with disabilities are provided upon request.

EEO policy and ADA notice

Class Established: 1980 Previous Spec No. 361329

Revised: January 1990 as Valuation Specialist, November 1995

Revised and Retitled: May 2000

Revised: May 2001; December 2005; January 2006, May 2006

Revised: April 2013, November 2016

EEO Category: 3 - Technicians

SNOHOMISH COUNTY JOB DESCRIPTION COMMERCIAL APPRAISER

Spec No. 2148

Pay Grade: 240 Classified Pay Plan Workers Comp: 1501 Hazardous